

Subsidiary Books

Solution 1

Purchase Book

| Date 2023 | Particulars | L.F. | Amount |
|--------------|--|--------------|--------------|
| Feb 1 | M/s. Brown & Co. | | |
| | 5 gross pencils @ ₹100 per gross | 500 | |
| | 1 gross registers @ ₹240 per doz. (240*12) | 2,880 | |
| | | <u>3,380</u> | |
| | Less : 10% trade discount | (338) | 3,042 |
| Feb 4 | The Paper Co. | | |
| | 5 reams white paper @ ₹100 per ream | 500 | |
| | 10 reams ruled paper @ ₹150 per ream | 1,500 | |
| | | <u>2,000</u> | |
| | Less : 10% trade discount | (200) | 1,800 |
| Feb 4 | M/s. Verma Bros. | | |
| | 1 doz. gel pens @ ₹15 each | 180 | 180 |
| | | | 5,022 |

Note : Purchases on cash and purchase of computer are not recorded in the Purchase Book

Solution 2

Sales Book

| Date 2023 | Particulars | L.F. | Amount |
|--------------|---------------------------|-----------------|-----------------|
| | M/s. Gupta & Verma | | |
| | 30 shirts @ ₹800 | 24,000 | |
| | 20 Trousers @ ₹1,000 | 20,000 | |
| | | <u>44,000</u> | |
| | Less : 10% trade discount | (4,400) | 39,600 |
| | M/s. Jain & Sons | | |
| | 50 shirts @ ₹800 | | 40,000 |
| | M/s Mathur & Jain | | |
| | 100 shirts @ ₹750 | 75,000 | |
| | 10 overcoats @ ₹5,000 | 50,000 | |
| | | <u>1,25,000</u> | |
| | Less : 10% trade discount | (12,500) | 1,12,500 |
| | | | 1,92,100 |

Note: Cash sale and sale of furniture are not entered in Sales Book.

Solution 3

Rajindra Parkash & Sons Account

| Date | Particulars | Amount | Date | Particulars | Amount |
|--------|------------------------|--------|------|-------------|--------|
| Nov 20 | To Returns Outward A/c | 180 | | | |

Modern Electric Co. Account

| Date | Particulars | Amount | Date | Particulars | Amount |
|--------|------------------------|--------|------|-------------|--------|
| Nov 30 | To Returns Outward A/c | 100 | | | |

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Return Outward Account

| Date | Particulars | Amount | Date | Particulars | Amount |
|------|-------------|--------|--------|---------------------------------------|--------|
| | | | Nov 30 | By Sundries as per Return Outward A/c | 280 |

Solution 4

Purchase Return Book

| Date 2023 | Particulars | Debit Note No. | L.F. | Amount |
|-----------|---|----------------|------|---------------|
| Jan. 4 | Goyal Mills, Surat 5 polyester sarees @ ₹ 1,000. | 101 | | 5,000 |
| Jan. 16 | Mittal Mills, Bangalore 5 silk sarees @ ₹ 2,600 | 102 | | 13,000 |
| | Purchases Returns Account (Cr.) | | | 18,000 |

Return of goods earlier purchased on cash & return of computer not entered in Purchase return Book.

Solution 5

Sales Book

| Date 2023 | Particulars | Gross Amount | Trade Discount | Net Amount |
|-----------|---|-----------------|----------------|-----------------|
| Jan. 2 | M/s Ajanta Electricals 5 pieces of Ovens @ ₹ 6,000 each Less : 10% trade discount | 30,000 | 3,000 | 27,000 |
| Jan. 8 | M/s Electronics Plaza 10 pieces of Tablets @ ₹ 8,000 each, Less 5% trade discount | 80,000 | 4,000 | 76,000 |
| Jan. 15 | Haryana Traders 5 pieces of Juicers @ ₹ 3,500 each Less 10% trade discount | 17,500 | 1,750 | 15,750 |
| | | 1,27,500 | 8,750 | 1,18,750 |

M/s Ajanta Electricals Account

| Date | Particulars | Amount | Date | Particulars | Amount |
|--------|--------------|--------|------|-------------|--------|
| Jan. 2 | To Sales A/c | 27,000 | | | |

M/s Electronics Plaza Account

| Date | Particulars | Amount | Date | Particulars | Amount |
|--------|--------------|--------|------|-------------|--------|
| Jan. 8 | To Sales A/c | 76,000 | | | |

M/s Haryana Traders Account

| Date | Particulars | Amount | Date | Particulars | Amount |
|---------|--------------|--------|------|-------------|--------|
| Jan. 15 | To Sales A/c | 15,750 | | | |

Sales Account

| Date | Particulars | Amount | Date | Particulars | Amount |
|------|-------------|--------|---------|---------------------------------|----------|
| | | | Jan. 31 | By Sundries (as per sales book) | 1,18,750 |

Solution 6**SALES BOOK**

| Date | Particulars | Details ₹ | L.F. | Amount ₹ |
|------------|----------------------------------|---------------|------|----------|
| 31.03.2020 | M/s. Ashok & Mukesh | | | |
| | 40 shirts @ ₹ 900 per shirt | 36,000 | | |
| | 30 Trousers @ ₹1,000 per trouser | 30,000 | | |
| | | 66,000 | | |
| | Less : 10% Trade Discount | (6,600) | | 59,400 |
| | (Sales as per invoice no. dated) | | | |

Note:

- Cash sale entered in cash book and sale of furniture are entered in journal proper not in Sales Book.
- It has been assumed that M/s Kamal & Sons is in business of selling shirts and trousers.

Solution 7**PURCHASES BOOK**

| Date | Particulars | L.F. | Amount ₹ |
|------|--------------------------------|------|----------------|
| (i) | Red & Co. | | |
| | 10 pair of black shoes @ ₹ 800 | | 8,000 |
| | 5 pair of Brown shoes @ ₹ 900 | | 4,500 |
| | | | 12,500 |
| | Less: 10% trade discount | | (1,250) |
| | | | 11,250 |

Note:

- Purchases made in cash are entered in cash book not in purchase book.
- Purchase of computer cannot be entered in the Purchase Book but entered in journal proper.

Solution 8**In the Books of Gurgaon Engineers Sales Book**

| Date | Particulars | Gross Amount (₹) | Trade Discount (₹) | Net Price (₹) |
|--------|--|------------------|--------------------|-----------------|
| 2022 | | | | |
| Jan. 5 | Praneet Electricals 10 pieces of Microwaves @ ₹ 8,500 each Less: 15% discount | 85,000 | 12,750 | 72,250 |
| 10 | Ajanta Plaza 8 pieces of Mixer Grinders @ ₹ 12,500 each, Less: 10% trade discount | 1,00,000 | 10,000 | 90,000 |
| 20 | Naveen Traders 15 pieces of Juicers @ ₹ 5,500 each, Less: 5% trade discount | <u>82,500</u> | <u>4,125</u> | <u>78,375</u> |
| | | 2,67,500 | 26,875 | 2,40,625 |